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NASA Procedural Requirements

NPR 9130.1
Effective Date: September 30, 2008
Expiration Date: September 30, 2013

COMPLIANCE IS MANDATORY

Printable Format (PDF)

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Subject: NASA Financial Information Systems

Responsible Office: Office of the Chief Financial Officer

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Appendix A. Definitions

A.1 **Business Function**. A business function is the purpose which the business or a component of an organization is created to perform.

A.2 **Business Process**. A business process is a collection of activities that takes one or more types of input and creates an output that is of value to the customer.

A.3 B**usiness Process Owner**. The business process owner is responsible for conducting the business that a financial management system supports. A key business process owner understands, in detail, activities, stakeholder requirements, performance needs, work requirements, and other business processes related to a business function for which they are responsible. A business process owner is a decision maker for the use and management of a system, which supports a business function for which they are responsible.

A.4 **Business Warehouse**. The Business Warehouse is a web-based reporting tool that enables Agency-wide data analysis from the Agency core financial system and other business applications.

A.5 **Core Financial System**. This system forms the backbone for NASA's integrated financial management system. It provides common processing routines, supports common data for critical financial management functions affecting NASA, and maintains the required financial data integrity control over financial transactions, resource balances, and other financial systems. The core financial system supports general ledger management, funds management, payment management, receipt management, and cost management. The system receives data from other financial systems and from direct user input and it provides data for financial performance measurement and analysis and for financial statement preparation. Core Financial provides NASA's OCFO with a comprehensive enterprise resource planning (ERP) and financial management system. Core Financial is used to provide a centralized accounting and budgeting structure for transaction entries, reporting, and decision making. The core financial system functions include:

a. General Ledger Management is the central function of the core financial system. The general ledger is the highest level of summarization and must maintain account balances by the accounting classification elements established in the core financial system management function. It systematizes the accounting business function for the CFO.

b. Funds Management is the function to ensure that NASA does not obligate or disburse funds in excess of those appropriated, apportioned or allotted. It systematizes the budget execution business function for the CFO.

c. Payment Management is the function that provides appropriate control over all payments made by or on behalf of NASA.

d. Receivable Management is the function that supports activities for recognizing and recording debts due to NASA or other components of the government, performing follow-up actions to collect on these debts, and recording cash receipts.

e. Cost Management is the function that measures the total cost and revenue of NASA programs and their various elements, activities, and outputs.

f. Reporting provides financial information for many uses. NASA uses financial reports to help manage programs,

prepare and monitor budgets, provide a basis for decision making, and meet requirements for internal and external reporting requirements.

g. Systems Management ensures that the capabilities exist to capture, classify, process, and report the financial activity of Federal agencies. NASA financial systems architecture must comply with the Federal Financial Management Systems Requirements.

A.6 **Feeder System**. A feeder system is an independent information system that transmits data to another system via an interface.

A.7 **Financial Management System**. Financial Systems and the financial portions of mixed systems necessary to support financial management, including manual or automated processes, procedures, controls, hardware, software and support personnel. Financial systems include an information system, consisting of one or more applications, that is used for (A) collecting, processing, maintaining, transmitting or reporting data about financial events; (B) supporting financial or budgeting activities; (C) accumulating and reporting cost information, or (D) supporting the preparation of financial statements.

A.8 **Financial System**. A system that supports the financial functions required to track financial events, provide financial information significant to the financial management of the Agency, or is utilized for the preparation of financial statements.

A.9 **Information System**. As defined by OMB No. A-127, the organized collection, processing, transmission, and dissemination of information in accordance with defined procedures, whether automated or manual. Information systems include non-financial, financial, and mixed systems.

A.10 **Integrated System**. A system in which separate programs perform separate functions with communication and data-passing between functional programs performing standardized I/O routines and a common data-base. Such systems allow flexibility in addition/revision/deletion of various processing functions without disrupting the entire system.

A.11 **Mixed System**. A system that contain both non-financial and financial data.

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